

# HB5757



## 96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB5757

Introduced 2/9/2010, by Rep. Jehan A. Gordon

### SYNOPSIS AS INTRODUCED:

20 ILCS 2505/2505-760 new  
35 ILCS 120/2-40

from Ch. 120, par. 441-40

Amends the Department of Revenue Law of the Civil Administrative Code of Illinois. Provides that the Department must maintain a Taxpayer Relations Bureau for the purpose of responding to taxpayer complaints. Provides that the Department must develop and implement a standard procedure for investigating retailers that may be charging incorrect tax rates under certain use and occupation tax Acts. Amends the Retailers' Occupation Tax Act. Provides that purchasers may claim a refund from the Department (instead of the retailer).

LRB096 20323 HLH 35954 b

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Department of Revenue Law of the Civil  
5 Administrative Code of Illinois is amended by adding Section  
6 2505-760 as follows:

7 (20 ILCS 2505/2505-760 new)

8 Sec. 2505-760. Taxpayer relations.

9 The Department must maintain a Taxpayer Relations Bureau  
10 for the purpose of responding to taxpayer complaints. Those  
11 complaints must be addressed in a timely manner.

12 The Department must develop and implement a standard  
13 procedure for investigating retailers that may be charging  
14 incorrect tax rates under the Use Tax Act, the Service Use Tax  
15 Act, the Service Occupation Tax Act, the Retailers' Occupation  
16 Tax Act, or any other use or occupation tax imposed by the  
17 State or a unit of local government.

18 Section 10. The Retailers' Occupation Tax Act is amended by  
19 changing Section 2-40 as follows:

20 (35 ILCS 120/2-40) (from Ch. 120, par. 441-40)

21 Sec. 2-40. Purchaser refunds. If a seller collects an

1 amount (however designated) that purports to reimburse the  
2 seller for retailers' occupation tax liability measured by  
3 receipts that are not subject to retailers' occupation tax, or  
4 if a seller, in collecting an amount (however designated) that  
5 purports to reimburse the seller for retailers' occupation tax  
6 liability measured by receipts that are subject to tax under  
7 this Act, collects more from the purchaser than the seller's  
8 retailers' occupation tax liability on the transaction, the  
9 purchaser shall have a legal right to claim a refund of that  
10 amount from the Department ~~seller~~. If, however, that amount is  
11 not refunded to the purchaser by the seller for any reason, the  
12 seller is liable to pay that amount to the Department. This  
13 paragraph does not apply to an amount collected by the seller  
14 as reimbursement for the seller's retailers' occupation tax  
15 liability on receipts that are subject to tax under this Act as  
16 long as the collection is made in compliance with the tax  
17 collection brackets prescribed by the Department in its rules  
18 and regulations.

19 (Source: P.A. 91-51, eff. 6-30-99.)